



TAX CREDIT FOR POLLUTION-REDUCING BOILERS

WORKSHEET FOR TAX YEAR 2006

36 M.R.S.A. § 5219-Z

TAXPAYER NAME: _____ EIN/SSN: _____

Note: Owners of pass-through entities (partnerships, LLCs, S corporations, trusts, etc.) making an eligible investment, see instructions. Also, please provide name and ID number of the pass-through entity on the lines below.

NAME OF PASS-THROUGH ENTITY

EIN/SSN

1. Pollution-reducing Boiler or Furnace System(s) placed in service on or after January 1, 2006:
Enter the number of kilowatt-hours or equivalent heat energy produced and certified
by DEP _____ X .0151. _____
2. Pollution-reducing Boiler or Furnace System(s) placed into service prior to January 1, 2006,
and modified on or after January 1, 2006: Enter the number of kilowatt-hours or equivalent
heat energy produced and certified by DEP _____ X .0152. _____
3. Carryover from previous year(s) (*Not applicable to tax years beginning in 2006*)3. **N/A**
4. **Total Available Credit.** Enter the sum of line 1, line 2 and line 3 here and on Form 1120ME,
Schedule C, line 29n or Form 1040ME, Schedule A, line 184. _____
5. **Carryforward:** Enter any unused amount from Form 1120ME Schedule C or Form 1040ME,
Schedule A (see instructions).....5. _____

Attach a Copy of Department of Environmental Protection's Certification

2006
TAX CREDIT FOR POLLUTION-REDUCING BOILERS
WORKSHEET INSTRUCTIONS

This credit is available to a business that uses a pollution-reducing boiler or furnace system on the site of its business. The credit is equal to \$0.015 per kilowatt-hour or its equivalent in heat energy produced, but in no case may the credit exceed the taxpayer's Maine income tax liability.

A "pollution-reducing boiler or furnace system" as used for this credit means:

- A) A boiler or furnace placed into operation on or after January 1, 2006, that, without increasing the total output of nitrogen-oxygen compounds, burns organic materials while:
 - (1) eliminating the amount of emissions of oxides of nitrogen that would have resulted from using air for combustion; and
 - (2) meets standards established by the Department of Environmental Protection.

or

- B) A boiler or furnace placed into operation prior to January 1, 2006 that has been modified and certified by the Department of Environmental Protection with new technology that:
 - (1) eliminates the amount of emissions of oxides of nitrogen that would have resulted from using air for combustion; and
 - (2) meets standards established by the Department of Environmental Protection.

The tax credit for a modified boiler or furnace is limited to the kilowatt-hours or equivalent in heat energy produced attributable to the new technology used in the boiler or furnace.

The Department of Environmental Protection must annually certify the number of kilowatt-hours or its equivalent in heat energy produced by a pollution-reducing boiler or furnace system. Any unused credit amount may be carried over to the next tax year through any tax year ending prior to January 1, 2010.

SPECIFIC LINE INSTRUCTIONS

In the case of pass-through entities (partnerships, LLCs, S corporations, trusts, etc.), the partners, members, shareholders, beneficiaries, etc., are allowed a credit in proportion to their respective interest in these entities. Attach a schedule showing the credit generated by the pass-through entity and assignment/distribution to each partner, shareholder, beneficiary, etc. Include the name, address and federal identification number of the pass-through entity on the schedule and the name and SSN/EIN of each partner, shareholder, beneficiary, etc.

Enter the taxpayer's name and employer identification number ("EIN") or social security number ("SSN").

- Line 1. Multiply the certified kilowatt-hours or equivalent heat energy produced for 2006 by .015.
- Line 2. Multiply the certified kilowatt-hours or equivalent heat energy produced for the modified boiler or furnace system for 2006 by .015.
- Line 3. Enter any unused tax credit amount from previous year. (***Not applicable to tax years beginning in 2006***)
- Line 5. This tax credit may not reduce the taxpayer's liability below zero. Any unused amount may be carried forward to the next tax year through the tax year prior to January 1, 2010.